

may take an appeal to the circuit court for Worcester county within sixty days after said award is returned by the said examiners, and the said commissioners shall thereupon file the said return in the office of the clerk of the circuit court for said county; and the said court shall, at its next term thereafter, hear and determine upon the said award, and may either reduce or enlarge the damages so assessed, or affirm the said award; and upon such appeal, either party shall be entitled to a trial by jury; but nothing herein shall prevent or hinder the said commissioners from opening, altering or widening any public street, lane or alley, with the consent of the [of the] owner or owners of the land which shall be taken for said purpose, and to agree with and pay the said owner a reasonable sum therefor.

Tax.

142. The commissioners shall annually levy a tax for the expenses of the corporation upon the taxable property within the town limits, public and private securities and book accounts excepted, and the same shall be collected by a collector appointed by the said commissioners for the purpose, who shall give bond in such amount as they shall prescribe, and hold his office during their pleasure; and the said collector, in collecting the said taxes, shall have full power to distrain for the same in the same manner as the collectors of state and county taxes now do; but the said tax shall not exceed thirty cents on the one hundred dollars for any one year.

Collector.

Bond.

Limit of tax.

Basis of taxation.

143. The basis of taxation, until a new assessment shall be made as hereinafter provided for, shall be the assessment heretofore made under the direction of the former commissioners of Snow Hill, as amended by the present commissioners; but nothing herein shall prevent the commissioners or a majority, from time to time to alter and amend the same, as to them may seem right and proper.

**Assessment,
how made.**

144. The commissioners of said town may, whenever they think it necessary, from time to time cause a new assessment of the real and personal property within the limits of the town, and for that purpose shall appoint